

## **Supplemental Guidance for Reporting Expenditures for the Conservation of Endangered and Threatened Species (FY 04)**

**NOTE:** To provide Congress with a more accurate report on expenditures for the conservation of species listed under the Endangered Species Act, please report both expenditures reasonably attributable to individual species, and provide a lump sum figure for expenditures which are reasonably identifiable as primarily for the benefit of listed species but not readily attributable to an individual species.

In prior years, we had requested only the former information. Some Federal agencies nonetheless have been providing the additional figures, and those were transmitted to Congress in an appendix, but were not included in the total expenditures reported.

We will identify in the report both costs reported to us as attributed to individual species and those reported as reasonably identifiable to the conservation of listed species but not to a specific species. To provide continuity with past reports, we will report the expenditures for individual species as in the past, and simply revise the summary tables to show “Federal Total, by species”; “Federal Total, Other ESA”; “State Total, by species”; “State Total, other ESA”; and “Grand Total.”

Please note that Congress requested the information on a species-by-species basis to the extent this information is reasonably available. We urge you to avoid combining all your expenditures under “Other ESA Expenses,” as the agency-by-agency reports on expenditures for individual species will still be part of this report.

You will need to designate someone to enter the data (more than one person is permissible, but one is preferred), and a password is needed before entering the data. This is obtained by going to the Environmental Conservation Online System at <https://ecos.fws.gov/ecos/index.do> and clicking on “Request Access.” Click on “Expenditures” and fill in the requested information. Please allow two to three working days for access approval. Then follow the tutorial for instructions. The lead compiler for an agency or FWS region is requested to limit the number of data enterers to avoid confusion.

The information below should be used to gather the data.

### **DATA FORMAT:**

- Species should be identified by the same scientific name as found in the most current list of species. Amounts above \$2,000 need be only to nearest \$500 or \$1,000; smaller amounts may be rounded to the nearest \$100. Amounts should be reported in actual dollars.
- Expenditures that fit the criteria below but are not readily attributable to a single species should be listed at the end of the State or agency report as “Other ESA Expenses.”

## EXPENDITURES TO BE REPORTED:

- Only species on the Federal list of Endangered and Threatened Wildlife and Plants (50 CFR Part 17) at the end of the Fiscal Year (October 1, 2003 to September 30, 2004) are to be reported. Expenditures made prior to the actual listing date of a species, but still within the same year, may be reported (e.g., costs of public meetings, notices, surveys, initial recovery efforts). Monies for unlisted, separate populations of listed vertebrates cannot be included in the report (e.g., southeastern brown pelicans, Atlantic and gulf coast least terns, and Alaskan bald eagles or gray wolves). Expenditures for State-listed species are not reportable unless they are also federally listed. Amounts for foreign species on the list (e.g., grants or contracts carried out in another country) are reportable in the same manner as domestic species, again to the extent they are reasonably identifiable. We include the distinct population segments for all species that have them, as well as Evolutionarily Significant Units for those fish that have them. Thus, we request data by taxonomic entities as they appear on the Federal list of threatened and endangered species.
- Only reasonably identifiable expenditures for listed species will be totaled in this report. Extraordinary accounting to track monies expended on listed species is not expected.
- All habitat (land) acquisition costs are to be reported separately from all other identifiable expenditures. Such acquisitions must be primarily for the purpose of conserving federally listed species. As with other projects, those portions of habitat acquisition costs that are specifically for a listed species may be prorated out of the total acquisition costs when the other habitat is being acquired for other purposes (e.g., 25 acres of a 250-acre purchase will be set aside).
- Expenditures associated with consultations pursuant to section 7 of the Act should be reported as for the benefit of a specific species to the extent they are readily identifiable to that particular species. Thus, a formal consultation dealing with a single species, or several species where the relative costs are easily divisible, would be subject to reporting under that or those species, while consultation costs known to have occurred but not readily attributable to a given species would be included in the "Other ESA Expenses" total.
- Monitoring and survey costs should be reported when: 1) the cost of the monitoring or survey was during the period when the species was under a proposed listing and the species was actually listed in the same fiscal year that the monitoring and surveys were conducted; 2) the monitoring or survey covered both candidates and listed species, and the costs can be prorated to include only the listed species; 3) the cost was readily identifiable to a single species (should be reported for that species); or 4) costs meeting the criteria in (1) and (2), but not readily identifiable to a single species, should be reported in the "Other ESA Expenses" category.
- Salary and benefits of an employee working full-time on a single species or whose time is devoted to a particular species can be readily identified should be reported for that species, while staff costs that are not assigned to work on particular species should be

reported in the “Other ESA Expenses” category. Travel costs should be treated similarly.

- Any State or Federal project that incurs increased costs related directly to mitigation or other conservation efforts on behalf of federally listed species should report that added cost, either by species if readily identifiable as such, or as “Other ESA Expenses.”
- All State agencies (e.g., parks, heritage program, forests, highways) may report their expenditures, although only a single report from each State (plants and animals must be reported together) should be submitted to the International Association of Fish and Wildlife Agencies.
- Examples of reportable expenditures include status surveys, habitat management or acquisition, research, propagation (including surrogate species), recovery plan development or implementation, and mitigation. The project must primarily benefit listed species and not other conservation goals, although if a readily identifiable portion of the expenditure is for the benefit of listed species (either individually or collectively), that portion of the expenditure may be reported in the appropriate category.
- Expenditures in a single project devoted to a number of listed species should either be prorated by the agency or reported as “Other ESA Expenses.” General surveys or projects that cover a large number of species, some of which may not be listed, are reportable only to the extent that the agency can reasonably identify the proportion of the costs that benefit listed species.